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## COUNTY BUDGETS: ECONOMY AND EFFICIENCY IN EXPENDITURES

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“People seldom improve when they have no model but themselves to copy.” This simple truth helps explain the bad financial situation existing in many of our three thousand counties. Counties have not been able to compare themselves with other counties in their own state or with more distant counties in other states. Such a comparison would have led to progress. In this article I shall point out some existing defects in county finances and in county accounting, and the progress which is being made in curing those defects. And in conclusion I shall attempt to formulate the principles which must be found in any ideal system of economy and efficiency in county budgetary matters.

### I. PRESENT SITUATION BAD

#### 1. *In County Finances*

In making some inquiries recently concerning county expenditures for bridges, I found that two adjoining counties had bought steel bridges of the same size and style and of the same company, and at about the same time. One county paid at the rate of twenty-one dollars per running foot; the other at the rate of forty-two dollars, or exactly twice as much. This case is believed to be typical of the lax methods of buying supplies for county purposes.

The practice of piling up a big floating debt is another evil all too common. This is done in spite of the fact that the constitution of the state usually places definite limits to the county tax levy.

Governor Johnson of Minnesota in his message of January 9, 1907, and Governor Dawson of West Virginia in his message of January 8, 1907, both pointed out this evil in their states. Governors' messages and state statutes everywhere show the prevalence of the practice. These documents form an echo of the old, old story of our county government: there is the constitutional debt and tax levy limit; the county spends more than this limit; warrants are

issued and stamped unpaid for want of funds; the county piles up a big floating debt; then the county is either permitted to fund the debt and issue bonds in excess of the bond limit, or to effect a compromise and scale down the debt—a quasi repudiation of part of the debt. In the early '70's and '80's Kansas was one of the conspicuous offenders in this debt-making, debt-scaling process. That this state has not wholly lost appetite for this discreditable practice would seem evident from a recent statute (*Laws of 1907*, ch. 137) providing that cities of the first and second classes may *compromise* and refund outstanding indebtedness. Constitutional limitations and legislative control have proved inadequate. Central administrative control is essential to sound financing.

Counties deposit their cash balances in banks. In some cases interest is paid to the county; in most cases, however, judging from replies from the various states, no interest reaches the county treasury.

Among the other common shortcomings of county financial administration are the following:

1. Expensive junkets by county boards to inspect county buildings in distant states. Expert advice on county improvements is now available in a much better and cheaper form.
2. Exercise of unauthorized powers, such as the abatement of taxes.
3. County charges not strictly construed. Often claims are paid which are not authorized by the express provisions of the law. Everything from cigars and fountain pens to banquets is found under this charge.
4. Inadequate audit or no audit at all. In many cases where the law provides for an audit of bills, the statute is weak and a perfunctory audit is the result.
5. Additional compensation, under various guises. Various county officers augment their legal compensation by putting in claims for extra work, for extra clerk hire, for materials and supplies bought, and by various other devices.
6. Temporary loans. In some cases bonded debts are created for current expenses.
7. Fees. Fees are often wrongfully kept or applied. In some instances the public has no knowledge of the officer's compensation since he keeps the fees and makes no accounting.

8. Defective county organization. Too many co-ordinate elective officials, with no centralization of financial powers, and no administrative headship.

The county has been our most neglected unit of government. Too much politics and too little business has been the situation. Inefficient personnel has been the rule. Tenure of office is short. Merit is not rewarded. The county office is a blind alley, leading nowhere. Hence the lax methods; the losses in buying materials and constructing permanent improvements.

Underlying all these evils is the evil of bad accounting.

## 2. *Situation in County Accounting*

“A statistical jungle” is the name applied by Mr. Chas. F. Gettemy to the town and city finances of Massachusetts. This phrase might well be applied to county accounting in most of the American states. Some evidence on this point will make the matter clear.

For instance we read in the auditors’ report for New Castle county, Delaware, for 1912, these typical statements:

“We wish to state that in our opinion there is urgent need for necessary legislation to permit the county to adopt some comprehensive system of bookkeeping; a system that would centralize the accounts of the various offices in one place, where the condition of the county’s affairs could be readily ascertained. . . . As will be seen by the statement of bonded indebtedness, \$695,000 of borrowed money has been invested in highway improvements. There are no books to show what the county owns for the expenditure of this sum.

“We cannot find any explanation of the item ‘Unappropriated Funds’ which appears in the comptroller’s statement amounting to \$166,854.84.”

This same report contains a statement of taxes, for various purposes, such as, for instance, “Poor Tax . . . \$1,018.69<sup>71</sup>.” These fractional cents are carried out punctiliously through several columns of figures. This nice regard for petty details and jaunty disregard for big and essential things is one of the most universal defects in county accounting.

Mobile county, Alabama, for instance, tells us how much the county expended for “fresh meat” for paupers, but not how many

paupers were fed or what the per capita cost of poor relief is, or how much is spent for the construction and how much for the maintenance of good roads, or how much for education.

Dane county, Wisconsin, issues a 200-page pamphlet entitled "Proceedings of the Board of Supervisors," which contains, besides the proceedings, the abstract of the assessment of each town (township) in the county, a comparative statement for four years of the assessed value of each town, village and city in the county, detailed statistics of all the principal crops for each town, the annual report of the commissioners of the poor, and, finally, good illustrations showing the county's poor farm and buildings. While this booklet is in most respects an ideal publication for the county—in fact a model for other counties to copy—yet from the standpoint of county finances, it has one serious defect: It contains no summary of county finances. And this is exactly the question of first importance to the county and to the taxpayer, into whose hands this booklet comes.

Dozens of similar pamphlets might be cited, notably those from the counties of Los Angeles, Denver, Kings (Washington), etc., all excellent in most ways, yet deficient in their method of reporting county finances. Some omit the inventory of county property. Some omit statistics of the preceding year, so that no comparison of the two years can be made. Few attempt to print a county budget. The exception to this is Erie county, New York, which prints the proceedings of the board of supervisors, and a complete, detailed budget for the current year and the estimated budget for the coming year. Few show the debt transactions for the year. Very few have solved the problem of classifying receipts and expenditures. And very few counties use the same form of reports.

Enough has been said to indicate the great diversity of methods in keeping and reporting county accounts. Uniform county accounting would seem to appeal to every man as the best method. Yet I find a difference of opinion here among county treasurers and county auditing officers.

One county treasurer in Wisconsin writes, "Every county ought to have the right to dictate its own way of accounting." A county clerk in Virginia takes exactly the opposite view.

Uniform accounting is one test that measures efficiency in county government. It is refreshing to note the great progress already made and now being made in securing this improvement in various states of the Union.

## II. PROGRESS MADE

It will be impossible, within the limits of this article, to summarize all the laws on uniform county accounting in the United States. The four most important ones only are given in detail; the others are briefly mentioned.

Ohio's law is undoubtedly the best, with those of Massachusetts, New York, and Indiana as close rivals. Ohio's law has now been in successful operation for ten years. During that time the aggregate findings of the state examiners of illegal fees and unauthorized payments from county treasuries amount to over two million dollars, of which amount about one-half has been restored to the public funds.

The Ohio law was enacted in 1902 (95 Ohio, p. 511) and has since been amended (sections 274-289 General Code of Ohio), strengthening it along certain administrative lines. This act creates a Bureau of Inspection and Supervision of Public Offices, and makes provision for a uniform system of public accounting, auditing, and reporting in every public office in the state. An efficient corps of field agents, known as state examiners, employed on a civil service basis, make personal examinations in the various taxing districts. Uniform accounting is prescribed for all offices of the same grade and accounts of the same class. The findings are published. The enforcement of the law, in case money is due the county is left first to the county prosecuting officer, and then, if he refuse or neglect to act, to the attorney-general of the state.

**STATEMENT OF FINDINGS TO NOVEMBER 15, 1912**  
*Counties*

Year.	Findings for Recovery.	Illegal Payments.	Unclaimed Moneys.	Total Illegal.	Returns.
1903.....	\$50,268.03	\$18,808.91	\$807.82	\$69,884.76	\$10,741.93
1904.....	57,805.54	2,504.41	10,339.95	70,649.90	2,222.31
1905.....	246,280.58	7,421.87	25,389.52	279,091.97	24,847.83
1906.....	295,082.80	14,227.52	5,218.21	314,528.53	232,156.78
1907.....	646,397.50	115,906.91	18,049.13	780,353.54	322,911.08
1908.....	103,764.26	43,335.31	9,829.15	156,928.92	41,171.53
1909.....	410,282.51	320,137.17	23,219.42	753,639.10	66,219.91
1910.....	146,024.04	106,410.00	22,241.18	274,675.22	24,438.36
1911.....	233,547.24	129,007.02	7,921.90	370,476.16	37,735.34
1912.....	112,926.80	No report	118.26	113,045.06	96,015.16
Totals.....	\$2,302,379.30	\$757,759.32	\$123,134.54	\$3,183,273.16	\$858,460.23

"It cannot be successfully refuted," says the chief inspector, "that the public service suffers more loss from incompetent officials than from dishonest ones."

The efficient work of the bureau is shown by the table on page 203.

Contrary to general impressions, the county losses are of far greater importance than those of any other taxing district, or than those of all other taxing districts combined. The following table shows that at least sixty per cent of the leakages occur in the counties:

STATEMENT OF FINDINGS TO NOVEMBER 15, 1912

	Findings for Recovery	Unclaimed Money	Returns
County.....	\$2,302,379.30	\$123,134.54	\$858,460.23
City.....	964,101.17	.....	44,766.32
Village.....	147,622.50	.....	6,511.11
School districts.....	158,985.49	72.42	16,729.00
Township.....	164,682.79	8,367.78	14,760.52
Justice of the peace.....	414.05	.....	143.70
Totals.....	\$3,738,185.30	\$131,574.74	\$941,370.88

The amount restored to the public treasuries greatly exceeds the "Returns" stated above, for the reason that the law does not require a report on such restitutions. But here, as elsewhere, prevention is better than cure, and the errors and peculations prevented by this law are beyond our powers of computation.

New York's law (1905, ch. 705) requires counties, villages and cities to report annually to the state comptroller on a form prescribed by him. He publishes an annual summary. The field examiners are on a civil service basis. Prior to the passage of this law the county accounts were audited only by a committee in the county. These examinations were perfunctory; indeed, recent examinations prove they were only an expression of good faith in the official whose record was examined.

The report for 1910 shows that, for the ten counties examined, the moneys "improperly and illegally expended" amounted to \$111,437.39, or 5 per cent of the total expenditures. One county showed 16 per cent.

The comptroller's report goes to each county. It contains specific, detailed, and circumstantial criticisms of county shortcomings. Concerning one county we find this criticism (in the 1912 report):

"A committee was obtained by the board of supervisors to investigate the findings of this examination. Subsequently there was restored to the treasury of Steuben county in the neighborhood of \$20,000, \$7,500 of which was restored by the former superintendent of poor."

The New York report also contains tables of comparative statistics noteworthy for their excellent classification of receipts and expenditures. County receipts are given under these nine heads: (1) balance on hand; (2) taxes; (3) from the state; (4) from municipalities; (5) fees and receipts from county officers; (6) temporary loans; (7) sale of bonds; (8) trust funds; (9) miscellaneous. County expenditures are grouped under these seventeen headings: (1) administrative (salaries, including the sheriff, elections); (2) legislative; (3) judicial (courts, judges, including constables); (4) regulative (fish, game, quarantine); (5) educational; (6) defensive (military); (7) penal; (8) curative (defective); (9) charitable (poor); (10) protective (maintenance of county buildings and grounds); (11) constructive (purchase of lands and buildings); (12) good roads (construction); (13) highways (maintenance); (14) general (temporary loans, bonded debt, refunds, etc.); (15) trust funds; (16) transfers; (17) miscellaneous.

These comparative statistics have one serious defect for purpose of comparison: they do not give us the units of comparison, except the population of counties. "Construction of good roads" means little unless we know how much road was constructed. The cost of poor relief means nothing unless we know how many poor were cared for. And so on through the list. Actual comparison is impossible.

In Massachusetts, as in the other New England states, the county is a very unimportant unit of government. Hence any good work done there in county accounting has been largely neglected or ignored by the other states. In 1887 Massachusetts created the office of Controller of County Accounts. An annual report of about forty pages is published, containing tabulations, but no comments, criticisms, or suggestions. Hence it is inferior to the New York report. It does show, however, the county treasurers depositing county

funds with interest and without interest. The county debt is also given. But no debt transactions for the year are reported, and no inventories. And there are no units for comparison given, not even population. Hence these "comparative statistics" have only a small value.

The very efficient Massachusetts Bureau of Statistics, supervising town and city finances, uses the following classification which may easily be adapted to county reporting:

Receipts.	Payments.
<p>I. Revenue.</p> <ol style="list-style-type: none"> <li>1. General.</li> <li style="padding-left: 20px;">Taxes.</li> <li style="padding-left: 20px;">Etc.</li> </ol> <p>2. Commercial.</p> <p style="padding-left: 20px;">Special assessment privileges (franchises).</p> <p style="padding-left: 20px;">Interest.</p> <p style="padding-left: 20px;">Etc.</p> <p>II. Non-Revenue.</p> <ol style="list-style-type: none"> <li>1. Offset to Outlays (sales of real estate, insurance for property destroyed, etc.).</li> <li>2. Municipal Indebtedness.</li> <li style="padding-left: 20px;">Loans.</li> <li>3. From Sinking Fund.</li> <li>4. Agency, Trust and Investment Transactions.</li> </ol>	<p>I. Maintenance.</p> <p>II. Interest.</p> <p>III. Outlays (for any visible increase in assets).</p> <p>IV. Municipal Indebtedness.</p> <p>V. To Sinking Fund</p> <p>VI. Agency, Trust and Investment Transactions.</p>

This scheme offers both a good classification and a proper differentiation between maintenance, outlay, and other expenditures.

Indiana, like Ohio, has gone into the science and art of uniform accounting very seriously and very effectively. The Indiana law (1909, ch. 55, amended March 3, 1911) creates a Department of Inspection and Supervision of Public Offices having jurisdiction over every public office in the state. The administration of the law was entrusted at the outset to one state examiner, two deputies, one clerk, and fifty-two field agents working on a civil service basis. Uniform accounting is prescribed and installed. Comparative statistics are compiled by the state examiner and published annually, so that the fruits of this department are available to the public.

The workings of this law have been similar to those in New

York and Ohio. Passing over the findings in townships, school districts, and cities, we find reports like the following from counties:

"And in another instance [of shortage] a county treasurer at the close of his term claimed the county was indebted to him, and the commissioners allowed his claim of \$4,900. The report of our examination of his official records revealed the fact that he was actually short \$5,100 at the close of his term, and should not have received the amount of his claim, the payment of which made him indebted to the county in the sum of \$10,000. Suit was brought in behalf of the county to recover the funds. The \$5,100 was paid by his bondsmen, the remainder lost to the county. This discrepancy was due in great measure to poor methods of accounting."

"There was an admitted shortage of \$66,000 in another county. . . . In another county the records show the disbursement of \$425 for fountain pens during a period of four years."

The field work of the Indiana bureau is of inestimable value to the state. The published report, however, has the defect common to all other reports, namely, no standardized units of comparison.

Attention must now be given to states which have made progress in (1) state examination and supervision of local accounting; (2) in uniform accounting; or (3) in both.

Wyoming (constitution, 1890) provided for a state examiner. By statute he now supervises state and local accounting and banks, but does not prescribe uniform accounting, or publish his findings. According to Wyoming authorities, "The examination of public accounts is technical and embraces the checking of every item whether great or small, the subsequent footing of the cash accounts and finally their summation. Every account paid is closely examined, the nature of the expense ascertained, and the legality of the bill inquired into, and the amount is finally checked to the stub of the warrant issued and also entered in the proper column of the expense register. Whether or not the officer conducted his office in conformity with the statute is also made a subject of inquiry." Here we have outlined an ideal plan of audit.

North Dakota (*Laws of 1893*, ch. 95; 1907, ch. 232; 1911, ch. 62) provided a state examiner to supervise and inspect financial accounts of all state and county officers, and "to prescribe and enforce correct methods." He has not, however, prescribed any methods. Another state board ("Board of Control" of penal and

charitable institutions) has power to prescribe uniform accounting for these institutions, but has not exercised this power. Another statute gives the state auditor power to install a uniform system of accounting in state institutions, and finally the state tax commissioner is empowered to formulate a uniform accounting system. The state does not yet have uniform accounting. This state and Wyoming both have good state supervision, but no publication of results and no uniform accounting.

Kansas (*Laws of 1895*, ch. 247; 1911) has now provided for the gradual installation by the state tax commissioner of a uniform system of accounting for counties, townships, and school districts.

Georgia (1902, p. 57; amended, *Code 1910*, pp. 416, 417, 418) provided that counties might employ expert accountants, and that certain counties might have auditors.

Iowa (1902, ch. 23; 1907, ch. 24) required the county auditor to make a financial report in pamphlet form, and the state auditor, under the new law, prescribed uniform accounting for county treasurers, auditors, clerks of district courts, and also for cities and towns (villages). A volume of comparative statistics is published.

Nevada (1903, chs. 78, 123) provided for an annual county report to the state comptroller on a prescribed form; for supervision of local accounts by a state examiner; and for the preparation of an annual county budget.

Florida (1903, chs. 14, 71) directed the state auditor to prescribe forms of accounts for counties.

Tennessee (1903, ch. 583) provided for a budget for counties of a certain size.

New Mexico (1903, ch. 54) provided for a "traveling auditor" to inspect county accounts.

Arizona (1905, ch. 40) provided a public examiner who inspects financial records of each county officer.

Colorado (1907, ch. 204; amended in 1909) established the office of public examiner empowered to prescribe and install uniform accounting in all state and county offices, and to publish annually a volume of comparative statistics. The weak spot in this law (as in all similar laws) is the dependence of the state authorities on the county prosecuting officers to institute and carry on the suits which

arise out of examinations. The state's attorney-general ought to have full powers to prosecute these suits.

Oklahoma (1908, ch. 79) provided for a State Examiner to establish uniform accounting for county treasurers, and to examine the county offices at the request of the county commissioners or of five per cent of the voters. This is a weak statute. A letter from an Oklahoma official says, "It would be much more effectual to have the law provide for and make it the duty of the state examiner to establish uniform records for all county officers and to make the examination of all county officers mandatory."

Other states have been worthy of note. Washington (1909) adopted a law much similar to the Ohio plan. It has worked well. Minnesota (1909) adopted a scheme of securing a system of uniform accounting by state and county auditors and treasurers, prescribed and installed by a public examiner. West Virginia (1909) adopted the Ohio law, placing the administration of it, however, in the hands of the State Tax Commission. Louisiana (1910) provided for a supervisor of public accounts to audit the accounts of the "county" auditors, public boards, and state offices. County accounting is not yet fully included in this law. California (1911) created a Department of Public Accounting empowered to prescribe and install uniform accounting in every public office in the state. The department is conducted on a civil service basis. Michigan (1911) passed an optional statute empowering the state auditor to formulate uniform accounting for all public offices keeping accounts. The findings are published annually as "comparative statistics." The law is considered useless for counties, since it is not mandatory.<sup>1</sup>

A few other states have made beginnings, more or less feeble, towards an efficient system of uniform county accounting. Among these are the following: Montana, Connecticut, Idaho, South Dakota, Wisconsin, Nebraska, and New Jersey. There seem to be nineteen states that have not yet taken the first step towards uniform accounting. This blacklist (if my information is correct) includes Alabama, Arkansas, Delaware, Illinois, Kentucky, Maine, Maryland, Mississippi, Missouri, New Hampshire, North Carolina, Oregon, Pennsylvania, Rhode Island, South Carolina, Texas, Utah, Vermont, Virginia.

<sup>1</sup> Letter from V. B. Fellen, Auditor-General of Michigan, October 9, 1911. Quoted in *First Report North Dakota Tax Commission*, p. 112.

## III. THE IDEAL SYSTEM

The showing above made is hopeful. A few years ago no states had uniform county accounting or, indeed, any state supervision whatsoever of county financial matters. Now state supervision is the rule. And uniform county accounting is rapidly spreading, especially the Ohio plan. However, no state as yet has worked out an ideal system. Perhaps this is not possible, considering the defects of human nature. But however that may be, certain well-defined principles have been established, and any first-class system must conform to these principles.

From the foregoing representations there are three important principles apparent. Observance of these three principles will mean economy and efficiency in county expenditures. Let us examine them separately.

1. Since scientific accounting is the basis of a budget system, the first principle is uniform accounting. There should be uniform accounting, prescribed by state authorities, and enforceable through the state legal department. There should be publication of findings. There should be comparative statistics. These statistics should permit of a comparison both as to *time* and *units*. Comparing this year with last year, for instance, is wholesome. As to units, it is absolutely essential that a comparison on this basis be possible. Not how much did county A spend for bridges last year, for instance, but how much per foot did county A pay for 16-feet-wide steel bridges? How much per capita for children in school was expended for education? And so on. Standard units of comparison should be had for every service rendered by the county.

The published reports of counties (and these reports should be published annually in neat pamphlet or book form) should give at the very outset a financial summary, showing income, expenditure, and debt transactions for the year. This should be followed by a detailed statement, properly classified and differentiated. The classification might well follow either the New York or Massachusetts plan given above, making changes necessary to meet local needs. The differentiation should be observed between payments for maintenance and payments for outlay, as is done in Massachusetts: likewise between revenue and non-revenue receipts. The debt statement should show the object and character of the obligation, amount incurred and amount canceled during the year, net increase

or decrease, and provisions made for debt payment. Costly experience has taught that the best debt payment plan is now the serial plan. Finally, a detailed, complete inventory should be given of the county's property showing location, cost, and present value. The people want to know what they get for their money and what becomes of this property.

Why should not the county issue a neat booklet giving a statement of county finances and various other matters of interest to voters, such as the budget, tax rate, valuations, statistical matter concerning county officers (names, salaries, etc.), and other matters of local interest? The publication of Dane county, Wisconsin, was mentioned as a model book of this kind, excepting as to its accounting system. Publications of county reports in "official county newspapers," often shabby in appearance, at so much per line of type, is a relic of governmental barbarism. It should be superseded by a more dignified method. The voter in the end will be glad to bear the expense of having his county officials dignify their office by putting into his hands an annual statement as neat in appearance and as comprehensible in matter as that put out by the banks, the department store, or the seed catalog house in his neighborhood.

2. A county budget is a self-evident necessity. Since efficiency can be shown only by comparison, uniform accounting, as before stated, must precede scientific budget making. And examinations have demonstrated that far greater harm results from unintelligent than from dishonest accounting. Having secured the intelligent accounting system, how should the county budget be made? In Erie county, New York, a board of supervisors of fifty-four men formulate the budget. In Dane county, Wisconsin, sixty-four men constitute the county board; in Arkansas and some other southern states there is a county levying court composed of all justices of the peace and the county judge; in the northwest there is a small board, usually three, five, or seven men; the taxing body for Hartford county, Connecticut (typical of the New England county) is made up of the representatives and senators elected to the general assembly from the towns of the county. In spite of the success of the Erie county board (due chiefly to efficient accounting methods) the tendency of efficient county government is towards the small board elected solely for that office. The budget should of course contain itemized statements of receipts and payments for the past year,

and estimates for the coming year. And of course these statistics should be classified and arranged for easy comparison.

A condensed statement of the county budget should then be printed on the individual's tax bill. This is done very generally. But the county booklet, described above, should contain the full and complete budget.

3. Reorganization of county government. There is at present a faulty organization of county government which needs reconstruction. There are too many elective officers, and hence lack of proper co-ordination. The people have thus confused the responsibility of most officers and thereby lost control of them. One county, for instance, now elects a keeper of the county home; the keeper of the penitentiary; the superintendent of poor; the auditor; the sheriff; the county treasurer; the surrogate; the county judges; the district attorney, and fifty-four members of the county board. Some officers are on salaries; some on fees. Many separate departments purchase supplies, disregarding the saving that would come through a single purchasing agent. Some counties buy under competitive bidding; some do not. Some counties have a real audit of bills (as outlined under Wyoming above); some have no real audit.

The commission plan of city government will inevitably suggest the commission form of county government. A reorganization according to this short-ballot plan, safeguarded with a non-partisan civil service, and coupled with the uniform accounting and the scientific budget described above, will give us our much-needed economy and efficiency in county expenditures.